UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK SECURITIES AND EXCHANGE

COMMISSION,

Plaintiff,

VS.

SIMPSON CAPITAL MANAGEMENT, INC., ROBERT A. SIMPSON, and JOHN C. DOWLING,

CIVIL ACTION No. 07 cv 6072 (JGK)

ECF CASE

Defendants.

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NOTICE OF APPEARANCE

To the Clerk of the Court and all parties of record:

Emma Terrell, a member of good standing in this Court, hereby enters her appearance as counsel of record on behalf of Defendants Simpson Capital Management, Inc. and Robert A. Simpson in the above-captioned matter.

Dated: New York, New York August 20, 2007

Respectfully submitted,

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